measured once in five years and granted them free of charge.

Mr. C. Subba Rao.—The gardens are generally found at the bottom of valleys. It is necessary to dig up the sloping hill. A small area is cleared and dug every year. When the extent is about two or three guntas, areca trees are planted therein. In many cases these have been treated as encroachments and fines have been imposed. It will be too hard to require a garden owner to apply for a part of the hill as dry land in anticipation of his converting it into a garden and pay the assessment until the trees begin to yield. He has to spend much labor on it and assessment may be imposed only after the trees have begun to yield.

Reply of Government.—Will be considered. The subject requires investigation.

SUBJECT No. 145.

Only one copy of Village Account Form No. 9 to be prepared.

Messrs. Nadig Subba Rao, C. Vamana Rao, Nagar taluk.

Summary of discussion.—The Village Accounts Manual does not require two copies of the jamabandi goshwar accounts (Form No. 9) to be prepared. The preparation of two copies of the account is being insisted on only in practice and may be ordered to be discontinued.

Reply of Government.—Cannot be done as one copy is necessary for reference in the taluk and the other has to be kept by the shanbhog.

SUBJECT No. 146.

The joint patta.

(1) Messrs. Gundappa, Nagamangala taluk; K. Krishnachar, Seringapatam taluk; M. Subba Rao, Heggaddevankote taluk; Linganniah, Mandya taluk; Krishnasastri, Somasetti, Yalakki Gowda, Krishnarajpete taluk; Sankarappa, Malvalli Municipality; Sankarappa, Anekal Municipality; Nadig Bhaskara Rao Sorab taluk.

Summary of discussion.—(1) Under the rules now in force, joint pattas are prohibited. When one of the joint pattadars dies, the name of the deceased is eliminated from the khate and that of the survivors retained. This leads to deception being practised on the heirs of the deceased pattadar, who are forced to resort to civil courts to establish their rights. The above practice is a source of great loss and involves much personal inconvenience to the heirs of the deceased pattadar. It is therefore requested that the old joint patta system may be allowed to continue.

(2) Messrs. Venkataramaiya, Manjarabad taluk, and B. Alsingra Char and Payanna, Hassan Municipality.

(2) The transfer of patta from a joint khatedar to another is not permitted for the reason that there will be an increase in joint khatedars. But when the joint khatedar is willing to transfer his khate to the name of another, then there is no such increase as is now stated. Pray, therefore, that such transfers of khate be allowed.

Reply of Government.—The question of providing some recognition of sub-shares in a survey number has been promised to be considered and if this is done it will meet the representation.

SUBJECT No. 147.

(*a*) The patta form.

Messrs. C. Vamana Rao, Nadig Subba Rao, Nagar taluk.

Summary of discussion.—(*a*) The present patta form is inconvenient for noting receipts of assessment from the ryots for the following reasons :—